No. D. 8177, dated Bangalore, the 12th January 1950.

In exercise of the powers conferred by Section 6 of the Provident Funds Act, 1916, (IX of 1916), the Government of His Highness the Maharaja are pleased to extend the provisions of the said Act to the Provident Fund established for the benefit of its employees by Messrs. AMCO Ltd., which is a Company incorporated outside Mysore and has satisfied the requirements of Section 277 of the Mysore Companies Act, 1938.

B. T. KEMPANNA, *Dev. Secy.*

No. Fl. 5242—S.T. 9-49-2, dated Bangalore, 13th January 1950.

The following draft amendments to the Mysore Sales-Tax Rules, 1948, which the Government of His Highness the Maharaja propose to make in exercise of the powers conferred by section 25 of the Mysore Sales-Tax Act, 1948, are hereby published for the information of all persons likely to be affected thereby, as required by sub-section (4) of section 25 of the said Act.

Notice is hereby given that the draft will be taken into consideration after four weeks from the date of publication of this notification in the official Gazette.

Objections or suggestions, if any, to the said draft may be forwarded to the Legal Remembrancer and Secretary to Government, Law Department, Public Offices, Bangalore, for consideration so as to reach him within the aforesaid period.

Draft Amendment.

In the Mysore Sales-Tax Rules, 1948,—

(1) To rule 13, the following proviso shall be added, namely :—

"Provided that in respect of the year 1949-50 commencing on the 1st day of July 1949 and ending with the 31st day of March 1950, a dealer's liability to pay any tax for that year shall be fixed *pro rata* on the average of the turnover for a full year of twelve months based on the turnover for final assessment for the year 1948-49 and the tax payable being recovered in quarterly instalments."

(2) To rule 14, the following proviso shall be added, namely :—

"Provided that in respect of the year 1949-50 commencing on the 1st day of July 1949 and ending with the 31st day of March 1950, a dealer's liability to any tax for that year shall be fixed *pro rate* on the average of the turnover for a full year of twelve months based on the turnover for final assessment for the year 1948-49, the tax payable being recovered in quarterly instalments."

(3) To rule 16, the following provisos shall be added, namely :—

"(i) Provided that in respect of the year 1949-50 commencing on the 1st day of July 1949 and ending with the 31st day of March 1950 if the notice aforesaid has been issued to the dealer before the date of final publication of these rules, it shall be deemed to have been lawfully issued and the tax payable for the first three quarters shall be deemed to have been lawfully fixed in respect of the year 1949-50.

(ii) Provided further that, if no such notice is issued to the dealer before the date of final publication of these rules, the assessing authority shall issue a notice to him in Form VIII-2 for the three quarters of the year".

(4) After Clause C (a) of sub-rule (4), rule 17, the following proviso shall be inserted, namely :—

"Provided that in respect of the year 1949-50 the assessing authority shall make provisional assessment for the three quarters of the year. Provided also that the dealer's liability to pay any tax for that year shall be fixed on the average of the turnover for a full year based on the turnover for final assessment for the year 1948-49".

(5) In rule 17 (4), after the first sentence the following provisos shall be inserted, namely :—

"(i) Provided that in respect of the year 1949-50 commencing on the 1st day of July 1949 and ending with the 31st day of March 1950 if the

notice aforesaid has been issued to the dealer before the date of final publication of these rules, it shall be deemed to have been lawfully issued and the tax payable for the First three quarters shall be deemed to have been lawfully fixed in respect of the year 1949-50.

(ii) Provided further that if no such notice is issued to the dealer before the date of final publication of these rules, the assessing authority shall issue a notice to him in Form VIII-2 for the three quarters of the year.

(iii) Provided also that in respect of the year beginning on the first day of April 1950, he shall continue to pay tax as in the last quarter of the preceding year".

B. S. PUTTASWAMY,
Legal Remembrancer and
Secretary to Government,
Law Department.

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